

RESOLUTION NO. 202-166

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO
AUTHORIZING EXAMINATION OF SALES AND USE TAX RECORDS**

On Tuesday August 25, 2020, on motion of Supervisor Gonzales, duly seconded by Supervisor Lovingood and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, pursuant to Ordinance No. 790, the County of San Bernardino (County) entered into a contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and collection of local sales and use taxes; and

WHEREAS, the Board of Supervisors of the County deems it desirable and necessary for authorized representatives of the County to examine confidential sales and use tax records of the California Department of Tax and Fee Administration pertaining to sales and use taxes collected by the State Board of Equalization for the County pursuant to that contract; and

WHEREAS, section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of California Department of Tax and Fee Administration records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales and use tax records of the State Board of Equalization :

NOW, THEREFORE, the Board of Supervisors of the County of San Bernardino hereby resolves as follows:

Section 1. That the Chief Executive Officer, Chief Operating Officer, County Chief Financial Officer, Deputy Executive Officer, Principal Administrative Analyst, Auditor-Controller/Treasurer/Tax Collector, Assistant Auditor-Controller/Treasurer/Tax Collector, Auditor-Controller Division Chief, Auditor-Controller Manager, Auditor-Controller/Treasurer/Tax Collector General Accounting Accountant III, Economic Development Director/Manager, Economic Development Coordinator, Assessor/Recorder-County Clerk Programmer Analyst, Assessor/Record-County Clerk Business System Analyst inclusive of Business Property Staff or other officer or employee of the County designated in writing by the Chief Executive Officer to the State Board of Equalization (hereafter referred to as "board"), is hereby appointed to represent the County with authority to examine sales and use tax records of the board pertaining to sales and use taxes collected for the County by the board pursuant to the contract between the County and the board. The information obtained by examination of board records shall be used only for purposes related to the collection of County sales and use taxes by the board pursuant to that contract.

Section 2. That the Chief Executive Officer, Chief Operating Officer, County Chief Financial Officer, Deputy Executive Officer, Principal Administrative Analyst, Auditor-Controller/Treasurer/Tax Collector, Assistant Auditor-Controller/Treasurer/Tax Collector, Auditor-Controller Division Chief, Auditor-Controller Manager, Auditor-Controller/Treasurer/Tax Collector General Accounting Accountant III, Economic Development Director/Manager, Economic Development Coordinator, Assessor/Recorder-County Clerk Programmer Analyst, Assessor/Record-County Clerk Business System Analyst inclusive of Business Property Staff or other officer or employee of the County designated in writing by the Chief Executive Officer to the board, is hereby appointed to represent the County with authority to examine those sales and use tax records of the board, for purposes related to the following governmental functions of the County:

- a) Ensure receipt of all sales and use tax due to the County of San Bernardino;
- b) Review potential impacts of incorporations and annexations;

- c) Compare actual sales and use tax receipts to budget;
- d) Project future sales tax receipts;
- e) Economic and Community Development

The information obtained by examination of Board records shall be used only for those governmental functions of the County listed above.

Section 3. That Hinderliter, de Llamas & Associates is hereby designated to examine the sales and use tax records of the board pertaining to sales and use taxes collected for the County by the board, as follows:

- (i) The person or entity designated by this Section 3 meets all of the following conditions:
 - a) An existing contract with the County to examine those sales and use tax records;
 - b) Is required by that contract to disclose information contained in, or derived from, those sales and use tax records only to the officer or employee authorized under Section 1 of this resolution to examine the information;
 - c) Is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
 - d) Is prohibited by that contract from retaining the information contained in, or derived from those sales and use tax records after that contract has expired.
- (ii) The information obtained by examination of board records shall be used only for purposes related to the collection of County sales and use taxes by the board pursuant to the contract between the County and the board and for purposes relating to the governmental functions of the County listed in Section 2 of this resolution.

Section 4. That this resolution supersedes all prior resolutions of the Board of Supervisors of the County adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

PASSED AND ADOPTED by the Board of Supervisors of the County of San Bernardino, State of California, by the following vote:

AYES: SUPERVISORS: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA)
)
 COUNTY OF SAN BERNARDINO) ss.

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of the County of San Bernardino, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of August 25, 2020. #24 LA

LYNNA MONELL
 Clerk of the Board of Supervisors

By _____
 Deputy